



# **NASA Procedural Requirements**

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2023**COMPLIANCE IS MANDATORY FOR NASA EMPLOYEES**

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## **External Reports-Budget**

**Responsible Office: Office of the Chief Financial Officer**

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# Preface

## P1. Purpose

This NASA Procedural Requirements (NPR) provides requirements necessary to support the timely production and submission of reliable, accurate, and complete external reports on NASA's performance-based budget. This NPR includes requirements for reports related to budget formulation, performance planning and assessment, and budget control. This NPR does not include requirements for execution and financial reports, as covered by NPR 9310.1.

## P2. Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to the Jet Propulsion Laboratory, a Federal Funded Research Development Center, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. This NPR does not apply to budget and performance materials and reports developed by the NASA Office of the Inspector General.
- d. In this directive, all document citations are assumed to be the latest version, unless otherwise noted.

## P3. Authority

- a. National Aeronautics and Space Act, 51 United States Code (U.S.C.) Section (§) 20101 et seq.
- b. NASA Policy Directive (NPD) 1000.0, Governance and Strategic Management Handbook.
- c. NPD 9010.2, Financial Management.
- d. Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4700, Agency Reporting Requirements For The Financial Report Of The United States Government.

## P.4 Applicable Documents and Forms

- a. Agency strategic plans, 5 U.S.C. § 306.
- b. Research and development, 15 U.S.C. § 638.
- c. Authority and functions of agency Chief Financial Officers, 31 U.S.C. § 902.

- d. The budget and fiscal, budget, and program information, 31 U.S.C. Chapter 11.
- e. Preparation and submission of appropriations requests to the President, 31 U.S.C. § 1108.
- f. Federal Government and agency performance plans, 31 U.S.C. § 1115.
- g. Agency performance reporting, 31 U.S.C. § 1116.
- h. Federal Government and agency priority goals, 31 U.S.C. § 1120.
- i. Transparency of programs, priority goals, and results, 31 U.S.C. § 1122.
- j. Chief Operating Officer, 31 U.S.C. § 1123.
- k. Performance Improvement Officers and the Performance Improvement Council, 31 U.S.C. § 1124.
- l. National Science Foundation, 42 U.S.C. § 1861 et seq.
- m. Baselines and cost controls, 51 U.S.C. § 30104.
- n. Office of Management and Budget (OMB) Circular Number (No.) A-11, Preparation, Submission, and Execution of the Budget.
- o. NPD 1380.1, Managing Agency Communications.
- p. NPR 9010.1, Financial Management Requirements Overview.
- q. NPR 9310.1, Financial Management Reports - Accounting.
- r. NPR 9420.1, Budget Formulation.
- s. NPR 9470.1, Budget Execution.
- t. U.S. National Space Policy, National Security Presidential Directive 49 (8/31/2006).
- u. MAX A-11 Users Guide (<https://community.max.gov/x/n4QCIQ>).

## **P.5 Measurement/Verification**

Internal control assessments and analysis of financial and budgetary reports and data submitted through the Planning, Programming, Budgeting, and Execution (PPBE) process will be used to measure compliance with this NPR.

## **P.6 Cancellation**

NPR 9311.1, External Reports - Budget, effective September 30, 2008.

# Chapter 1. General Requirements

## 1.1 Overview

1.1.1 Legislation, Federal regulations, and Administration policies require that NASA submit financial management, budgetary, performance, and related reports to Congress, the White House, and oversight agencies. This NPR outlines these report requirements for NASA's performance-based budget. Within NASA, this means budget formulation and execution is tightly aligned to performance—an assessment of strategies for achieving goals and planned outcomes as defined in its strategic plan and accompanying performance planning documents. This NPR sets forth the source of the requirement, purpose, authorities, major components, and internal roles and responsibilities for completing and submitting reports. It also includes requirements for providing budgetary and performance information to support external stakeholders in developing standard and ad hoc cross-Governmental reports and assessments that aid in Federal policymaking.

1.1.2 Each year, the Agency Office of the Chief Financial Officer (OCFO) shall lead the development and response to budget, performance, and financial management reporting requirements.

1.1.3 Requirements for reports specifically related to financial management, accounting, auditing, payments, and other execution-related topics are covered in NPR 9310.1.

1.1.4 In this NPR, the term "report" includes required plans, studies, or other major deliverables required by an external organization. The term "budget report" is used throughout the document and is meant to include reports and deliverables on performance.

1.1.5 The guidelines below represent a typical budget year, and delivery timelines are subject to change. Some requirements and delivery dates may be affected by elections or a change in Administration. OMB will keep OCFO apprised of requirements and expectations.

## 1.2 Agency Requirements

1.2.1 The OCFO will ensure budget reports are reviewed and released under the Administrator's signature, as required. External performance reports shall be reviewed and approved by the Agency Performance Improvement Officer (PIO) and the Chief Operating Officer, per 31 U.S.C. §§ 1123-1124.

1.2.2 The OCFO shall obtain OMB clearance on budget reports before said reports are submitted to Congress.

1.2.3 Reports for Congress shall be submitted by the OCFO Deputy Chief Financial Officer for Appropriations (DCFO(A)) or the Office of Legislative and Intergovernmental Affairs (OLIA), as appropriate.

1.2.4 NASA managers shall comply with external reporting requirements completely and in a timely manner in accordance with NPR 9010.1. Managers with resource management responsibilities will complete and submit required reports as set forth in this NPR.

## 1.3 Roles and Responsibilities

### 1.3.1 The Agency OCFO shall:

- a. Coordinate the development, review, and submission of Agency-wide budget reports and responses to requests from Congress and OMB.
- b. Develop and provide guidance and requests for budgetary and performance information to contributing organizations.
- c. Support other organizations with lead responsibility for developing budget and performance-related reports.
- d. Provide support including, but not limited to, independent analyses and/or research, verifying data, resolving resource conflicts, crafting strategies and messages, and reviewing content.

1.3.1.1 The Chief Financial Officer (CFO) and/or DCFO for Strategy, Budget, and Performance shall review high-level budget reports. These include, but are not limited to, annual budget requests, operating plans, strategic plans, performance plans, and major deliverables to OMB.

1.3.1.2 The DCFO(A) shall assist the CFO in providing budget reports to Congress. The DCFO(A) works with OCFO, Control Account Managers (CAMs), and other internal offices in interpreting appropriations-related report requirements, ensuring consistency of messages, and finalizing appropriations-related reports, budget requests, or other similar deliverables. The DCFO(A) leads and coordinates with internal stakeholders all appropriations-related communications between the Agency and Congress and is the submitting authority for appropriations-related reports.

1.3.1.3 The OCFO Budget Division (OCFO(BD)) shall coordinate and prepare annual budget and justification materials per NPR 9420.1. OCFO(BD) will also coordinate the development and approval of operating plans and develop and maintain budget plans/controls as required by 31 U.S.C. § 902.

1.3.1.4 The OCFO Strategic Investments Division (OCFO(SID)) shall coordinate development of performance-related deliverables, including strategic plans (when required), annual performance plans and performance reports, required cost and schedule reports, and relevant inputs to cross-agency performance reports produced by external stakeholders (e.g., Government Accountability Office (GAO) Assessment of Selected Large Scale Projects).

1.3.2 CAMs or their designee(s) shall provide account-specific budget reports, as required, and provide account budget and performance data to support Agency-level reports. CAMs will collect and integrate data from programs and projects, as required.

1.3.3 Center CFOs or representatives shall develop Center-specific budget reports as required and provide Center-level budget and performance data to support Agency-level reports. Center CFOs will coordinate with CAMs or OCFO.

1.3.4 Cross-Agency Mission Support Offices (e.g., Office of Strategic Infrastructure) shall provide/consult with OCFO in the collection, analysis, and interpretation of budget data; strategic messaging; review; and follow up on budget reports, as required.

1.3.5 The PIO shall approve all performance-related materials and reports prior to review by the Chief Operating Officer (COO) and Administrator.

1.3.6 OLIA shall consult with OCFO and other stakeholders on interpreting legislative requirements for budget or performance reports on topics other than appropriations, ensuring consistency of messages, and finalizing non-appropriations-related reports or other similar deliverables.

1.3.6.1 OCFO will ensure that OLIA is cognizant of significant appropriations issues and reports, and OLIA shall not release appropriations-related information without the concurrence of OCFO. OLIA will coordinate with OCFO, CAMs, Centers, and other internal stakeholders in developing or releasing budget and performance information included in materials (other than those related to appropriations) provided to Congress. Where required, OLIA will work directly with OMB to secure administration clearance.

1.3.6.2 OLIA leads all non-appropriations-related communications between the Agency and Congress. OLIA is the submitting authority for non-appropriations-related reports, except for budget and performance reporting as described below.

1.3.7 The Office of Strategic Communications shall work with OCFO and relevant internal stakeholders to make budget and performance reports accessible to the public in accordance with 31 United States Code (U.S.C.) § 1122 and NPD 1380.1.



# Chapter 2. External Reports Requirements

## 2.1 Overview

2.1.1 Congress is the intended audience for many of the reports described below. NASA integrates the requirements, strategies, and messages of the Executive Office (i.e., OMB) with the intent of Congress and purpose underlying each report. The CFO, Administrator, or other senior leaders will meet with OMB to resolve concerns and conflicts that arise during report development.

2.1.2 OMB and the Office of Science and Technology Policy (OSTP) require numerous budget and performance reports. These may assist the President in responding to legal requirements, such as building and delivering the President's Budget Request (31 U.S.C. § 1108). Additional reports from agencies help the Administration identify the need for or support for proposed or ongoing initiatives and help inform decisions and Executive Office policy.

2.1.3 Congress has established numerous performance reporting requirements, codified in 31 U.S.C. Chapter 11 with NASA-specific requirements detailed in Title 51, as noted below. Sections 1123 and 1124 require each agency to establish a COO and PIO to improve the management and performance of the agency.

2.1.4 The CFO or appropriate DCFO (see Section 1.3.1 of this document) shall clear all final reports before they are transmitted. OLIA, directors of OCFO(SID), and/or OCFO(BD), or their designee, may work with OMB or OSTP to obtain guidance, clarify issues, resolve conflicts, review draft materials, or respond to queries.

## 2.2 Reports Required by Statute

2.2.1 Budget reports required by Congress from NASA are typically specified in appropriations and/or authorization law (and later codified). As determined by the CFO and DCFO(A), NASA also responds to reporting requirements described in conference reports. Such requirements may be initially described in appropriations for the lead agency or may be specified in acts relating to a specific topic (e.g., Federal spending on research and development (R&D)). Though Congress may issue the report requirement, guidance and direction are usually provided by OMB.

2.2.2 The Congressional Budget Justification. 31 U.S.C. § 1108 requires Federal agencies to develop and submit a budget request (often called a Congressional Budget Justification (CJ)) to the President on the first Monday in February, unless otherwise instructed by OMB. In turn, the President submits to Congress a Government-wide budget. OCFO(BD) shall lead development of the CJ, an Agency-wide document that presents the budget request and justification materials for the budget year in formulation. For major programs and projects in development, NASA will also provide detailed information on schedule, milestones, and progress. A list of specific requirements and development guidance can be found in OMB Circular No. A-11, Part 2. For a description of deliverables, detailed roles, and responsibilities, see NPR 9420.1.

2.2.3 Annual Performance Report. Per 31 U.S.C. § 1116, the OCFO shall provide on behalf of the Agency, an annual performance report that compares planned and actual performance for programs and projects. The review is generally delivered with the Congressional Budget Justification. The



report includes an OMB-approved rating for each multiyear performance goal, an annual performance indicator, and results of the prior year's strategic review. The report describes major achievements and explains schedule or other setbacks. The report also details progress on Agency priority goals and contributions to cross-Government improvement initiatives. OCFO(SID) will collaborate with goal owners to rate progress and develop/review explanatory materials. OCFO(SID) will also coordinate internal and external reviews. For details, see OMB Circular No. A-11, Part 6.

**2.2.4 Annual Performance Plan.** 31 U.S.C. § 1115 requires NASA to provide an annual performance plan that describes top-level Agency goals, strategic objectives, multiyear performance goals, and detailed annual performance (one year) indicators. The report is made available on a public Web site, and the Congress and President (i.e., OMB) are informed, no later than the first Monday of February of each year, unless otherwise directed by OMB. OCFO(SID) shall collaborate with CAMs, program managers, and senior leaders in the updating of existing and developing new goals and indicators. OCFO(SID) will also coordinate internal and external reviews.

**2.2.5 Major Program Annual Report (MPAR).** Per 51 U.S.C. § 30104, NASA provides the Committee on Science and Technology of the House of Representatives and the Committee on Commerce, Science, and Transportation of the Senate detailed budget analyses for proposed major investments, including a baseline cost and schedule assessment. Annually, NASA reports in the CJ on the budget and milestones (compared to baseline) of these major projects. The code includes requirements for NASA to notify Congress if the Agency determines that schedule or budget adjustments will exceed allowed thresholds. These reports include analyses, trade-offs, and proposed corrective actions. OCFO(SID) shall coordinate with CAMs, program and mission managers, and the DCFO(A) to develop and submit baselines, detailed schedules and milestones, a breakdown of development and operations costs, confidence levels, reserves, and plans for mitigating risk (e.g., schedule, cost, technical). In the event that baseline thresholds are exceeded, OCFO(SID) will coordinate with OLIA and the appropriate program and mission managers to develop the required reports. The MPAR report is generally due concurrent to delivery of the CJ. OCFO(SID) will coordinate internal and OMB reviews.

**2.2.6 Agency Priority Goals.** Per 31 U.S.C. § 1120, NASA identifies a subset of Agency priority goals covering a two-year period, which are assessed quarterly. NASA provides performance data to OMB, and the results are published on the Performance.gov Web site. OCFO(SID) shall coordinate development and review with affected internal stakeholders and provide all required information to OMB.

**2.2.7 Congressional Operating Plan and Updates.** Pursuant to appropriations language (whether full appropriations, omnibus, or for a continuing resolution), NASA submits an operating plan to the House and Senate Committees on Appropriations. The plan demonstrates how the Agency will use its appropriated budget authority and records any adjustments. After an appropriation, OCFO(BD) and the DCFO(A) shall work with CAMs to develop an initial operating plan, which may propose and justify specific changes from appropriated funding levels (or changes from recommendations made in the appropriation and/or Conference Report). The DCFO(A) will transmit these materials. For a detailed description of deliverables, detailed roles, and responsibilities, see NPR 9470.

**2.2.7.1 OCFO(BD)** shall work with the DCFO(A) and CAMs to develop, review, and provide notification of an operating plan update when the Agency needs to realign budget authority to meet emerging needs (i.e., reprogram funds within an account or transfer funds between accounts). The DCFO(A) will transmit updates.

*Note: Appropriations language will detail when operating plans are submitted and what limitations are placed on reprogrammings and transfers.*

**2.2.8 Strategic Plans.** Per 5 U.S.C. § 306, agencies must develop a strategic plan (every four years) and publish it on the agency's public Web site. The plan should be in place by the first Monday of February one year after a new presidential term begins. The Agency notifies the President and Congress when the plan is published. The NASA Strategic Plan establishes top-level goals and objectives for the Agency and describes key strategies for achieving results. OCFO(SID) shall lead development, review, and production of the strategic plan and coordinate content and input from organizations Agency wide. OCFO(SID) will coordinate reviews internally and with OMB. For details on roles and responsibilities, content, and review requirements, see NASA Policy Directive (NPD) 1000.0.

**2.2.9 Other reports.** The OCFO shall lead development of other required reports related to budget, finance, or performance, as required by NASA authorizations, appropriations, and/or conference reports.

**2.2.9.1** For reports required by law on topics other than budget or performance, but which include such information, OCFO shall collaborate with appropriate offices and/or OLIA to contribute or review required budget or performance material.

## **2.3 Reports required by Office of Management and Budget (OMB)**

**2.3.1** Many NASA budget and performance reports impact the larger Federal budget, assess how budget is managed, and gauge Agency progress toward achieving Administration priorities. Budget and performance reports are generally described in OMB Circular No. A-11. When requirements are unclear, managers should discuss guidance with their OMB examiner.

**2.3.2 OMB Submit.** The CFO, CAMs, and other leaders shall provide to OMB the Agency's first draft of a proposed budget through the OMB Submit. In this report and series of presentations, the Agency details its budget priorities and proposed plans as determined by the budget formulation process. OCFO(BD) leads this process. See NPR 9420.1.

**2.3.3 Inputs to OMB A-11 Schedules for the President's Budget Request.** Part 2 of OMB Circular No. A-11 provides detailed guidance and requirements on preparation and submission of budget data necessary to develop the President's Budget Request. OCFO(BD) leads this process and ensures the data is submitted through the MAX A-11 system. See NPD 9420.1 for roles, responsibilities, and requirements for completing these budget schedules. See Appendix B for a description of budget schedules and requirements for completing each.

**2.3.4 Passback Deliverables.** The OMB passback to NASA typically includes requirements for new reports, briefings, or other deliverables. NASA may appeal, and the settlement will define which deliverables NASA will provide. OCFO(BD) shall manage the schedule, development of responses, and concurrence of passback deliverables, coordinating with CAMs and other Agency stakeholders.

**2.3.5 Budget Data Requests (BDRs).** Throughout the year OMB issues BDRs to collect a standard

set of data from agencies. BDRs may recur from year-to-year, be issued in response to a congressional concern or inquiry, or released on an ad hoc basis to meet emerging needs of the Administration. OCFO(BD) shall monitor BDR and coordinate an Agency response. OCFO(BD) will initiate data calls to CAMs or affected offices, integrate data, resolve discrepancies, and respond to the BDR in the manner specified in the request.

2.3.5.1 Other Budget Crosscut Reports and Analyses. OMB or other specialized agencies lead annual assessments of Federal spending in categories of interest to the Administration and Congress. These agencies use a variety of mechanisms to communicate requirements and collect input, including the MAX data collect system, or notification through the Budget Officers Advisory Council (BOAC) or other communities.

## **2.4 Office of Science and Technology Policy (OSTP)**

2.4.1 OSTP manages numerous Administration objectives, often achieved by multiple Federal departments and agencies. For example, National Security Policy Directive 49 directs commercialization of space, partnerships, and economic development. NASA responds to requests to input for such cross-agency reports and analyses by providing data and/or narratives. Requirements are administered through OMB BDRs or other mechanisms.

## **2.5 Inputs to Reports for Other Government Agencies or Offices**

2.5.1 Other Government agencies and offices may develop cross-Government reports, for which NASA will provide information. Depending on the requirement, NASA may provide data, narratives, reports, or other information. Examples of non-NASA reports to which the Agency provides information are provided below and do not represent all potential reports. OCFO will coordinate responses with mission directorates, Centers, OLIA and other offices, as appropriate.

2.5.2 Government Accountability Office (GAO) report, "NASA: An Assessment of Major Projects." Since 2009, GAO has conducted an annual independent review of NASA major projects (often referred to as the "GAO Quick Look"). NASA inputs to this report on development of major missions and investments may include, but are not limited to, budget, schedule and progress-to-date, results of internal reviews, information on risk, and acquisition practices. OCFO(SID) shall lead development of responses, providing required information in the manner specified by GAO. In developing responses, OCFO(SID) will issue data calls, integrate material when appropriate, and conduct reviews with affected stakeholders. OLIA will facilitate and transmit information.

2.5.3 National Science Foundation (NSF), R&D Reports. Per 42 U.S.C. § 1861 et seq., NSF leads national efforts in assessing and assisting the development of science, technology, and R&D. Each year, NSF collects data from agencies and develops two Government-wide reports on Federal spending on R&D, the "Survey of Federal Funds for R&D" and the "Survey of Federal Science and Engineering Support to Universities, Colleges, and Nonprofit Institutions." OCFO(BD) shall lead data collection and report R&D spending in response to two NSF cross-Government data calls for R&D funding, OCFO(BD) will collect and analyze data to develop reports on prior year actuals and current and budget year estimates on R&D spending. OCFO(BD) will also provide to NSF estimates on spending within R&D crosscut categories (e.g., basic, applied, development, plant, and equipment) and spending as classified by numerous parameters, including type of institution performing external work, investment by state, discipline of work supported, etc. OCFO(BD) will

transmit information to NSF.

2.5.4 Small Business Innovation Research and Small Business Technology Transfer (SBIR/STTR) Programs. In its support for small businesses, the Federal Government has established requirements in spending R&D funds (15 U.S.C. § 638). The Small Business Administration (SBA) sets guidelines and collects data from participating agencies, including NASA, on investments made through the SBIR and STTR programs which require agencies to set aside a percentage of certain R&D funding specifically for small businesses. The statute establishes methodologies for determining agency participation and funding levels. As an R&D Agency, NASA participates in these programs. OCFO(BD) shall coordinate an Agency response and provide required data and reports to SBA per their guidance.

# Appendix A. Acronyms

§	Section of the United States Code
A-11	OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget
BD	Budget Division
BDR	Budget Data Request
BOAC	Budget Officers Advisory Council
CAM	Control Account Manager
CFO	Chief Financial Officer
CJ	Congressional Budget Justification
COO	Chief Operating Officer
DCFO	Deputy Chief Financial Officer
DCFO(A)	DCFO for Appropriations
GAO	Government Accountability Office
MAX	OMB on-line data collection system for budget submissions
MPAR	Major Program Annual Report
No.	Number, as in OMB Circular No. A-11
NPD	NASA Policy Directive
NPR	NASA Procedural Requirements
NSF	National Science Foundation
OCFO	Office of the Chief Financial Officer
OCFO(BD)	OCFO Budget Division
OCFO(SID)	OCFO Strategic Investments Division
OCHCO	Office of the Chief Human Capital Officer
OLIA	Office of Legislative and Intergovernmental Affairs
OMB	Office of Management and Budget
OPM	Office of Personnel Management

OSTP	Office of Science and Technology Policy
PIO	Performance Improvement Officer
PPBE	Planning, Programming, Budgeting, and Execution
Pub. L.	Public Law
R&D	Research and Development
SBA	Small Business Administration
SBIR	Small Business Innovation Research
SF	Standard Form
SID	Strategic Investments Division
Stat.	United States Statutes at Large
STTR	Small Business Technology Transfer
TFM	Treasury Financial Manual
U.S.C.	United States Code



# Appendix B. List of OMB A-11 Schedules, Requirements, and Guidance

B.1. This section is included to facilitate data entry into MAX A-11 for formulating the President's Budget Request. The entries below relate to budget information. For a full list of schedules and directions, refer to OMB Circular A-11, Part II, Section 3.

**B.2. Policy Estimates of Budget Authority and Outlays, Schedule A.** Schedule A reflects presidential policy estimates of budgetary authority, limitations, and outlays for the past fiscal year through the ninth year beyond the budget year. NASA submits policy data for all NASA accounts except credit financing accounts and Government-sponsored enterprises.

B.2.1. The report distinguishes between different categories of discretionary and mandatory spending for these policy estimates. (Discretionary spending is controlled through appropriations acts, and mandatory spending is controlled through other legislation, including spending for entitlement programs.)

B.2.2. Schedule A is not entered directly into MAX. The data for Schedule A is entered into Schedule X, with other data. The system then creates Schedule A. If Schedule A changes are needed, the appropriate data needs to be changed in Schedule X.

B.2.3. See OMB Circular No. A-11, Section 81, for guidance on how to prepare and categorize data.

**B.3. Character Classification, Schedule C.** Schedule C distinguishes, by NASA account, all budget authority, outlays, and offsetting receipts for investment activities from those for non-investment activities. Investments generate revenue that finance future activities with specific benefits and outcomes. Character classification is also used within these activities to distinguish between grants to state and local governments and direct Federal programs.

B.3.1. Schedule C investment activities are divided into three major groups: physical assets, research and development, and education and training. These groups are further divided into multiple segments, including distinguishing between direct Federal program investments and grants to state and local governments. Non-investment activities are divided between grants to state and local governments and direct Federal programs. Data is required for the prior fiscal year through the budget year.

B.3.2. See OMB Circular No. A-11, Section 84, to identify types of transactions to be included in reporting grants to state and local governments.

**B.4. Receipts, Baseline Estimates, Schedule K.** Schedule K includes baseline data on collections deposited into NASA receipt accounts for the current fiscal year through the ninth year beyond the budget year. The report distinguishes between baseline estimates for governmental receipts and for offsetting receipts, such as that received from the sale of commodities, property or assets, and education and training. Distinction is also made between mandatory receipts and discretionary receipts.

B.4.1. For discretionary receipts, the MAX system will project figures for the budget year through the ninth year following the budget year based on current year data. However, NASA should prepare baseline estimates through the ninth year following the budget year in the event the



MAX-generated figures need to be adjusted.

B.4.2. See OMB Circular No. A-11, Section 81, for guidance on how to prepare this schedule.

**B.5. Special and Trust Fund Receipts, Schedule N.** Schedule N presents information for each NASA special and non-revolving trust fund. All activity for receipt and expenditure accounts associated with a fund is consolidated into one Schedule N report per fund. The report includes account adjustments and balances, appropriations, all receipts, and offsetting receipts.

B.5.1. Schedule N is not entered directly into MAX. The data for Schedule N is entered into Schedule R and Schedule X, with other data. The system then creates Schedule N.

B.5.2. See OMB Circular No. A-11, Section 86, for guidance on how to prepare this schedule.

**B.6. Object Classification, Schedule O.** Schedule O presents obligations by standard object classes. This report classifies obligations incurred by NASA accounts by the type of items or services purchased by the Federal Government.

B.6.1. The data distinguishes between obligations incurred in direct Government programs and those incurred under reimbursable agreements.

B.6.2. See OMB Circular No. A-11, Section 83 for details on classifying obligations into standard object classes and how to prepare this schedule.

**B.7. Program and Financing Schedule, Schedule P.** Schedule P provides information on agency programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns for the past fiscal year through the budget year. The report reflects obligations by budget activity, budget resources, changes in obligated balance, outlays, and offsets. It distinguishes between mandatory and discretionary spending, as well as between direct and reimbursable activity.

B.7.1. Schedule P is not entered directly into MAX. The data for Schedule P is entered into Schedule X with other data. The system then creates Schedule P. If changes are needed to Schedule P, the appropriate data needs to be changed in Schedule X.

B.7.2. See OMB Circular No. A-11, Section 82, for guidance on how to prepare this schedule.

**B.8. Employment Summary, Schedule Q.** Schedule Q identifies the human capital management and development objectives, key activities, and resources needed to support accomplishment of programmatic goals. In addition, it describes agency plans and resource needs to meet the standards for success under human capital initiatives.

B.8.1. Schedule Q includes organizational changes; training, development, leadership development, and staffing actions; associated resources; the expected outcomes; and how performance will be measured.

*Note, with the exception of some national security functions, agencies with Federal civilian employees are required to report both monthly personnel data and full-time equivalent data to the Office of Personnel Management (OPM), who then provides the information to OMB. The data provided by OPM become control totals for Schedule Q.*

B.8.2. The Office of the Chief Human Capital Officer (OCHCO) will submit to OPM the Monthly

Report of Federal Civilian Employment (Standard Form (SF) 113-A) and the Monthly Report of Full-time Equivalent/Work-Year Civilian Employment (SF 113-G). Reports are due to OPM not later than the 15th of the month following the report month.

B.8.3. See OMB Circular No. A-11, Section 85, for guidance on how to prepare this schedule and submit it to OPM.

**B.9. Receipts, Presidential Policy, Schedule R.** Schedule R provides presidential policy estimates of collections deposited into NASA receipt accounts for the prior fiscal year through the ninth year beyond the budget year. Policy data is submitted for all NASA accounts except credit financing accounts and Government-sponsored enterprises.

B.9.1. Schedule R distinguishes between policy estimates for Governmental receipts and for offsetting receipts, such as that received from the sale of commodities, property or assets, and education and training. Distinction is also made between mandatory and discretionary receipts.

B.9.2. See OMB Circular No. A-11, Section 81, for guidance on how to prepare this schedule.

**B.10. Baseline Estimates of Budget Authority and Outlays, Schedule S.** Schedule S provides baseline estimates of budgetary authority, limitations, and outlays from current year through the ninth year beyond the budget year. Baseline data will be submitted for the regular budget schedule of all NASA accounts except for credit financing accounts and Government-sponsored enterprises and for supplemental requests that are classified as mandatory (such as payments under entitlement programs).

B.10.1. The data in Schedule S reflect baseline estimates for budget authority, limitations and offsets, and outlays within NASA expenditure accounts. The data also distinguish between discretionary and mandatory spending.

B.10.2. Schedule S is not entered directly into MAX. The data for Schedule S is entered into Schedule X with other data. The system then creates Schedule S. If Schedule S changes are needed, the appropriate data needs to be changed in Schedule X.

B.10.3. See OMB Circular No. A-11, Section 81, for guidance on how to prepare and categorize data.

**B.11. Budget Year Appropriations Requests in Thousands of Dollars, Schedule T.** Schedule T provides, in thousands of dollars, the net amount of budget year budgetary resources contained in the appropriations language for the NASA account. If the proposed appropriations language includes transfers of resources, the effects of the transfers are reported on a pre-transfer basis.

B.11.1. Schedule T includes discretionary appropriations and limitations on expenses, appropriated entitlements, proposed cancellations, and best estimates for indefinite appropriations. It excludes spending authority from offsetting collections, advance appropriations, amounts applied to repay debt, and amounts applied to liquidate contract authority or deficiencies.

B.11.2. See OMB Circular No. A-11, Section 86, for guidance on how to prepare this schedule.

**B.12. Combined Schedule, Schedule X.** OMB created Schedule X to provide a single data submission point for data used in more than one schedule. Data from this report are used to create Schedules P, A, and S, and to update various lines in other schedules. As a result, Schedule X includes budgetary resources, offsets, obligations, changes in obligated balances, outlays, and other data.

B.12.1. Combined Schedule X includes new budget authority, past-year budget authority balances, spending authority from offsetting collections, limitations, offsets, obligations, changes in obligated balances, and outlays.

B.12.2. See OMB Circular No. A-11, Section 82, for guidance on how to prepare this schedule.

# Appendix C. Reference Documents

**C.1. Agency strategic plans; 5 United States Code U.S.C. § 306.** This law describes requirements for providing agency strategic plans.

**C.2. Research and development; 15 U.S.C. § 638.** This law sets forth the requirements for the SBIR and STTR programs. It establishes requirements for Federal agencies to participate and report to the SBA.

**C.3. Money and Finance; 31 U.S.C., Chapters 9 and 11.** This code provides statutory requirements concerning on Federal budget, performance, and reporting.

a. Authority and functions of agency Chief Financial Officers, 31 U.S.C. § 902. This section describes the role of an agency CFO to include overseeing budget, finance, and performance.

b. Preparation and submission of appropriations requests to the President, 31 U.S.C. § 1108. This section provides requirements for developing an annual appropriations request.

c. Federal Government and agency performance plans, 31 U.S.C. § 1115. This section requires agencies to establish and report on performance goals.

d. Agency performance reporting, 31 U.S.C. § 1116. This section requires agencies to make public performance data, including ratings and trends.

e. Federal Government and agency priority goals, 31 U.S.C. § 1120. This section requires agencies to develop goals that contribute to improving the performance of the Federal Government.

f. Transparency of programs, priority goals, and results, 31 U.S.C. § 1122. This section requires agencies to make accessible to the public via an OMB Web site, information on priority goals, progress, factors influencing achievement of these goals, and other relevant information.

g. Chief Operating Officers, 31 U.S.C. § 1123. This section establishes the role of an agency COO to strengthen the management and performance of that agency.

h. Performance Improvement Officers and the Performance Improvement Council, 31 U.S.C. § 1124. This section establishes a PIO at each agency and a cross-agency council to administer Federal performance goals.

**C.4. National Science Foundation; 42 U.S.C. § 1861 et seq.** This code establishes NSF as the Federal authority of science and technology. Among other information, Federal agencies provide information on R&D spending.

**C.5. National Aeronautics and Space Act, 51 U.S.C. § 20101 et seq.** This statute establishes authorities for the Agency.

**C.6. Baselines and cost controls, 51. U.S.C. § 30104.** This statute requires NASA to report, for its major programs, current cost estimates and growth from an established baseline. Congressional notifications and threshold reports are required when projects reach various levels of cost or schedule growth. NASA will also publish this information in the annual budget submission. This report is generally referred to as the Major Program Annual Report. This section was enacted to help NASA and Congress identify potential cost and schedule problems early in a major program's

development.

**C.7. OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget.** This Circular provides annual guidance on budget preparation, including specific guidance on schedules referenced in this NPR.

**C.8. Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of The United States Government.** The TFM is the Department of the Treasury's official publication of policies, procedures, and instructions concerning financial management in the Federal Government. This reference describes Agency financial and budgetary reporting requirements.

**C.9. NASA NPD 1000.0, Governance and Strategic Management Handbook.** This handbook sets forth the principles by which NASA will strategically manage the Agency, describes the means for doing so, and identifies the specific requirements that drive NASA's strategic planning process.

**C.10. NPD 1380.1, Managing Agency Communications.** This NPD defines a structure for cross-Agency coordination of external communications.

**C.11. NPD 9010.2, Financial Management.** This NPD establishes that the Agency CFO directs, manages, and provides policy guidance and oversight of Agency financial management personnel, activities, and operations.

**C.12. NPR 9010.1, Financial Management Requirements Overview.** This NPR provides an overview and general policies related to the execution of Agency budget, accounting, and financial reporting.

**C.13. NPR 9310.1, Financial Management Reports - Accounting.** This NPR provides the financial management requirements necessary to support the timely production and submission of reliable, accurate, and complete financial reports submitted by the OCFO. It includes the purpose, authorities and references, major components, source of the requirement, and details report recipients and submittal dates for each report.

**C.14. NPR 9420.1, Budget Formulation.** This NPR describes the planning, programming, and budgeting phases, or budget formulation in the Planning, Programming, Budgeting, and Execution (PPBE) process. It outlines major responsibilities, deliverables, and cross-Agency coordination necessary for developing a budget that aligns with Agency and Administration priorities.

**C.15. NPR. 9470.1, Budget Execution.** This NPR describes the execution phase of the PPBE process of resource alignment and control. It outlines the requirements by which the Agency directs and controls financial resources so as to achieve the purposes and objectives for which the budget is approved.

**C.16. U.S. National Space Policy, National Security Presidential Directive 49.** This policy sets forth the U.S. role in space exploration; guidelines for the conduct of activities, international cooperation, and space commercialization; and a program of security and safety management.

**C.17. MAX A-11 Users Guide.** This manual, referenced in OMB Circular No. A-11, instructs OMB examiners and agency analysts in the use of the MAX data entry system as required for formulating the President's Budget Request.